

## **Applied Study on the Jordanian Listed Firms**

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**Abstract**

The aim of this study is to determine the factors affecting audit firm's rotation (AFR) in the Jordanian listed firms. The study involved companies from all sectors. Seven sections were used in the Questionnaire to measure the factors that might affect the AFR.

The population is all the Jordanian listed firms, which consist of 261 companies as of 2015, and the sample was 165 companies was selected using random purposive sampling. Two hundred (200) Questionnaires were distributed and 130 Questionnaires were collected, out of which only 121 was considered in the study with complete answers.

The AFR is considered as the dependent variable in this study, and the factors affecting AFR (Rotation Drivers) were considered the independent variables, which were: Accountability, Compliance to ISAs, Experience, Board Independence, Responses Delay and finally the Audit Firm Size.

After analyzing the gathered data and assumptions, the study made the following conclusions: there is a significant effect between accountability and AFR, and between experience and AFR, and there was an insignificant effect between AFR and Compliance to ISAs, Board Independence, Responses Delay, and Audit Firm Size.

This study recommends the audit firms to achieve a high level of accountability with their clients, along with getting the experience, which will make the audit process, as it should. It also recommends the researchers to add more potential factors that may affect AFR in their studies.

**Keywords:** Audit, Audit Firms, Rotation, Audit Firm's Rotation